

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 115
PLAINFIELD, INDIANA

January 1, 2004 to December 31, 2004



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Gerald Coleman	01-06-02 to 02-29-04
	Mary DePrez	03-01-04 to 01-09-05
	Joel Silverman	01-10-05 to 01-11-09
Branch Manager	Helen Gillespie	01-01-04 to 10-01-05
	Cheryl Stanley	10-04-05 to 12-31-05



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 115 (Branch) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 30, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 115
PLAINFIELD, INDIANA
SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
January 1, 2004 to December 31, 2004

	<u>Amount</u>
Collections:	
Registrations	\$ 8,722,721
Titles	1,132,662
Drivers licenses	221,903
Watercraft	130,821
Miscellaneous	<u>80</u>
Total	<u><u>\$ 10,208,187</u></u>
Distributions:	
State fees	\$ 2,938,840
County tax	6,404,957
Commission fees	<u>864,390</u>
Total	<u><u>\$ 10,208,187</u></u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 115
PLAINFIELD, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBER 115
 PLAINFIELD, INDIANA
 STATISTICAL INFORMATION
 January 1, 2004 to December 31, 2004

<u>Transactions Processed</u>	<u>Quantity</u>
Vehicle registrations:	
Passenger	38,992
Motorcycle	1,827
RV (housecar)	716
Light truck	14,520
Other truck	948
Farm truck	135
Tractor	75
Trailer	5,722
Semitrailer	535
School and church bus	50
Other bus	21
Other	20
	<hr/>
Total vehicle registrations	<u><u>63,561</u></u>
Drivers licenses and permits:	
Drivers licenses/learners permits	9,534
CDL licenses/CDL permits	749
Placards	1,008
Other	5,656
	<hr/>
Total drivers licenses and permits	<u><u>16,947</u></u>
Titles:	
Vehicles	21,649
Watercraft	248
	<hr/>
Total titles	<u><u>21,897</u></u>
Total watercraft registrations	<u><u>1,439</u></u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 115
PLAINFIELD LICENSE BRANCH, INDIANA
EXAMINATION RESULTS AND COMMENTS

DEPOSIT COMPOSITION

The composition of cash, checks and credit card totals on the cash register tapes did not agree with the breakdown on the bank deposit tickets and credit card deposit forms.

Indiana Code 5-13-6-1 states in part: "Public funds . . . shall be deposited in the same form in which they were received."

Transactions must be entered into the register according to the correct department and payment category keys at all times. (Branch Operations Policies and Procedures Manual, Periodic Reconcilements Chapter)

REPLACEMENT PLATE APPLICATIONS

BMV Form 6, "Application for Duplicate or Replacement License Plate," was not on file or was not properly completed for all replacement plates and stickers issued. This was documented as an Examination Result and Comment in the prior audit report.

The registration stub/receipt should be attached to the Form 6, "Application for Duplicate or Replacement License Plate," and put in the End of Day file marked with the appropriate invoice number. (Branch Operations Policies and Procedures Manual, Branch Filing Procedures Chapter)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed or approved. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Page 15:3)

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 115
PLAINFIELD LICENSE BRANCH, INDIANA
EXIT CONFERENCE

The contents of this report were discussed on December 6, 2005, with Helen Gillespie, former Branch Manager; and Cheryl Stanley, Branch Manager. The officials concurred with our findings.